

THE HONORABLE JOHN C. COUGHENOUR

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

UNITED STATES OF AMERICA,

Plaintiff,

v.

MARJORIE A. WIGHT, *et al.*,

Defendants.

CASE NO. C16-1556-JCC

ORDER

This matter comes before the Court on the parties' stipulation (Dkt. No. 39). The parties agree and stipulate as follows:

1. Among other requested relief, the United States filed this action to foreclose its federal tax liens against real property (the "Property") located at 15440 - 85th Avenue NE, Kenmore, WA 98028. The Property is more particularly described as follows:

LOT 9, MOORLAND LANES, ACCORDING TO PLAT RECORDED IN  
VOLUME 64 OF PLATS, PAGE 25, IN KING COUNTY, WASHINGTON.

2. The United States claims that federal tax liens encumber the Property. The first lien arose on January 11, 1993 and was recorded through a Notice of Federal Tax Lien filed with the King County Recorder's Office on November 20, 2014.

3. U.S. Bank claims that it recorded a Deed of Trust against the Property with the King County Recorder's Office on August 16, 2012.

1 4. The United States and U.S. Bank agree that U.S. Bank's Deed of Trust has priority over  
2 the federal tax liens. If the Property is sold by the United States, the sale proceeds, after costs of  
3 sale, will be distributed to satisfy the current balance of U.S. Bank's Deed of Trust in an amount  
4 according to proof before any distribution will be made towards the tax liabilities owed to the  
5 United States.

6 5. The United States and U.S. Bank shall bear their own costs and fees associated with this  
7 issue.

8 6. U.S. Bank is excused from further appearance in this matter, unless the Court orders  
9 otherwise.

10 It is so ORDERED.

11 DATED this 4th day of May 2018.

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15 John C. Coughenour  
16 UNITED STATES DISTRICT JUDGE  
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